

IB FUND SPC
(the "Company")
(incorporated in the Cayman Islands)

21st Oct 2009

Epiq Bankruptcy Solutions, LLC
Lehman Brothers Holdings Claims Processing
757 Third Avenue, 3rd Floor,
New York, New York 10017
USA

Dear Sir,

Re: Case Number 08-13555, claim number 326

Please take this letter as a confirmation to cancel the Proof of Claim form which confirmed receipt by Epiq Bankruptcy on 20 Oct 2008 (as the attachment 1). Taifook Securities Company Limited has sent over an replacement on behalf of the Company on 19 Oct 2009 (as attachment 2 & 3). Please avoid any duplication and we apologise for any inconvenience caused.

Should you have any enquiries, you may call Mr. Charles Chiang at (852) 2801 2512.



Poon, Sunny Pak Hin
Director

VF/Iy/872392264488

Attachment E to Cance

B 10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT

PROOF OF CLAIM	
Name of Debtor: Lehman Brothers Holdings Inc.	Case Number: 1:08-bk-10000
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.	
Name of Creditor (the person or other entity to whom the debtor owes money for property): TFS Capital Corp.	
Name and address where notices should be sent: TFS Capital Strategic Fund Segregated Portfolios C.P. Sunmi Park Asset Management Telephone number: 732-721-1618 Queen's Road Central, Hong Kong Telephone number: (852) 786512143	
Name and address where payment should be sent (if different from above): Telephone number:	
1. Amount of Claim as of Date Case Filed: \$ 1,170,000 + Accr. (200900 (10/10)) If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	
2. Basis for Claim: Debtor is the debtor in Case No. 1:08-bk-10000 (The Creditors' Trustee in Bankruptcy). Debtor's business is Lehman Brothers Holdings Inc. (See Instruction #2 on reverse side.)	
3. Last four digits of any number by which creditor identifies debtor: 1000	
4. Debtor may have selected another res. (See instruction #3 on reverse side.)	
Check the appropriate box if your claim is stated by a lien on property or a right of action and provide the requested information.	
Nature of property or right of action: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:	
Value of Property-\$ _____ Amount Interest Rate: %	
Amount of interest and other charges as of time claim filed (check the second claim, if any): \$ _____ Books for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____	
6. Creditors: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.	
7. Debtor: Attach index to order, invoices, itemized bills, statements, contracts, notes, documents, papers, correspondence, memoranda, purchases, sales, and security agreements, or performances of the debtor.	
You may also attach a sum in security interest. You may DO NOT SEND ORIGINAL SCANNING.	
If the documents are not available, attach a statement.	
Date: 10/10/08	
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the organization or other person authorized to file this claim and state address and telephone number if different from the writer's address above. Attach copy of power of attorney, if any.	
Penalty for perjury: \$100,000 or imprisonment for up to 5 years, or both. 11 U.S.C. §§ 172 and 357.	
For COUNT USE ONLY OCT 20 2008	
Printed: <i>Park, Sunmi Park, Hui</i> FBI BOSTON BUREAU SOLUTIONS LLC	

DO NOT SEND ORIGINAL SCANNING.

If the documents are not available, attach a statement.

Date: 10/10/08

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the organization or other person authorized to file this claim and state address and telephone number if different from the writer's address above. Attach copy of power of attorney, if any.

For COUNT USE ONLY
OCT 20 2008

Printed: *Park, Sunmi Park, Hui*
FBI BOSTON BUREAU SOLUTIONS LLC



P 646 282 2500 F 646 282 2501
757 THIRD AVENUE, NEW YORK, NY 10017
WWW.EPIQSISTEMS.COM

*** LBH CLMLTR (MERGE, TXNUM2) 4000000335 ***

IB GLOBAL STRATEGIES FUND SEGREGATED
PORTFOLIO - CF SUNNY POON, ASSET MGMT
25 FL, NEW WORLD TOWER
16-18 QUEENS ROAD CENTRAL
HONG KONG,

June 30, 2009

ACKNOWLEDGEMENT OF RECEIPT OF PROOF OF CLAIM

This letter serves as acknowledgement that the claim identified below has been recorded by Epiq Bankruptcy Solutions, LLC, the court-approved claims agent, on the claims register in the LEHMAN BROTHERS HOLDINGS INC. case. To ensure that your claim has been recorded correctly, please review the following information:

Debtor: LEHMAN BROTHERS HOLDINGS, INC.

Case Number: 08-13555

Creditor: IB GLOBAL STRATEGIES FUND SEGREGATED

Date Received: 10/20/2008

Claim Number: 326

Please note that nothing in this Acknowledgement should be construed to mean or imply that your claim is being allowed. The Debtor may elect to object to the identified claim on various grounds.

We also strongly encourage you to review your proof of claim on our website at <http://chapter11.epiqsystems.com/LBH>. To find your imaged claim, click on the "Filed Claims & Schedules" icon at the top of the page, type in your claim number in the "Claim #" field, and click "Search". Additionally, you may search for your claim by typing in your name in the appropriate search field.

If you have any questions, please contact us at 646-282-2500 or via our contact form on our website at <http://www.epiqbankruptcysolutions.com/contact.htm>. Please be sure to specify the client name about which you are inquiring.

EPIQ BANKRUPTCY SOLUTIONS, LLC

12777000

TOTAL P.06

Attachment 2